

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 21-81 as follows:

6 (35 ILCS 200/21-81 new)

7 Sec. 21-81. Liability for waste.

8 (a) If a county or municipality could acquire an interest
9 in property by any method to which Section 21-95 applies, then
10 the governing body of that county or municipality may deliver
11 to the county clerk a notice that the county or municipality
12 may acquire an interest in the property. The notice (i) shall
13 include the location of the property and the legal description
14 or permanent index number of the property and (ii) shall state
15 that the county or municipality could acquire an interest in
16 the property and that if waste is committed or suffered, each
17 person whose acts or omissions caused the waste is jointly and
18 severally liable to the county or municipality for the entire
19 amount of the diminishment of the fair market value of the
20 property. Within 5 business days after receipt of the notice,
21 the clerk shall mail the notice to the party in whose name
22 taxes were last assessed, as shown by the most recent tax
23 collector's warrant books. Notice shall be deemed to have been
24 received by the proper party within 3 business days after it is
25 mailed to the proper party by the clerk. In addition, upon
26 receipt of the notice, the proper party must promptly post
27 copies of the notice throughout the premises and mail copies of
28 the notice to all owners, occupants, and other interested
29 persons; failure to do so shall be deemed suffering waste to be
30 committed.

31 (b) If a county or municipality acquires an interest in
32 property by any method to which Section 21-95 applies, then

1 that county or municipality may petition the circuit court for
2 a determination of the following:

3 (1) that waste was committed or suffered on the
4 property on or after the date that a notice was received by
5 the proper party under subsection (a) but on or before the
6 date the county or municipality acquired title to the
7 property by deed; and

8 (2) the extent to which the fair market value of the
9 property has been diminished by the waste.

10 (c) If the court determines that, on or after the date that
11 notice was received by the proper party under subsection (a)
12 but on or before the date the county or municipality acquired
13 title to the property by deed: (i) waste was committed or
14 suffered on the property and (ii) the fair market value of the
15 property was thereby diminished, then each person whose acts or
16 omissions caused the waste is jointly and severally liable to
17 the county or municipality for the entire amount of the
18 diminishment of the fair market value of the property. If the
19 property was acquired because taxes were delinquent on the
20 property, the amount received by the county or municipality
21 shall be distributed proportionally to each taxing district
22 based upon the proportion of taxes owed to that taxing
23 district. In addition, the county or municipality shall be
24 awarded its costs and reasonable attorneys' fees and litigation
25 expenses.

26 (d) The remedies provided under this Section are in
27 addition to any remedies provided under Section 21-80.

28 Section 99. Effective date. This Act takes effect upon
29 becoming law.